



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Principal Office: 511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Utility Address: 511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

When was utility organized? 10/1/1957

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES BYDALEK

Title: CLERK-TREASURER

Office Address:

511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

E-mail Address: vmishicot@lakefield.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK & ASSOCIATES**Title:****Office Address:** SCHENCK & ASSOCIATES
200 S. WASHINGTON ST.
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 9/3/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: MR CLARENCE MEYER**Title:** CHAIRMAN**Office Address:**511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

Name: MR JAMES BYDALEK**Title:** CLERK-TREASURER**Office Address:**511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

Name: MR LAWRENCE HLINAK**Title:** SUPERINTENDENT**Office Address:**511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Name of utility commission/committee:** Mishicot Utility Commission**Fax Number:****Names of members of utility commission/committee:**

MR HARVEY DVORAK

MR RANDY HRUDKA

MR WILLIAM KOCH

MR BRIAN REIF

MS CHERYL VALENTA

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:****Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	165,826	131,728	1
Operating Expenses:			
Operation and Maintenance Expense (401)	64,152	74,733	2
Depreciation Expense (403)	32,947	32,020	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,943	27,763	5
Total Operating Expenses	125,042	134,516	
Net Operating Income	40,784	(2,788)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	40,784	(2,788)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	80,787	77,451	9
Miscellaneous Nonoperating Income (421)	187,382	193,585	10
Total Other Income	268,169	271,036	
Total Income	308,953	268,248	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	308,953	268,248	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,921	59,102	13
Amortization of Debt Discount and Expense (428)	11,981	11,981	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	4,389	6,215	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	69,291	77,298	
Net Income	239,662	190,950	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,122,982	1,932,032	19
Balance Transferred from Income (433)	239,662	190,950	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,362,644	2,122,982	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	80,787	4
Total (Acct. 419):	80,787	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER DEPT. INCOME	97,382	5
SEWER DEPT. MUNICIPAL SUBSIDY	90,000	6
Total (Acct. 421):	187,382	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	165,826	0	0	0	165,826	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	165,826	0	0	0	165,826	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,747,599	1,680,771	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	355,221	341,031	2
Net Utility Plant	1,392,378	1,339,740	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,006,191	2,967,044	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	882,942	826,084	4
Net Nonutility Property	2,123,249	2,140,960	
Investment in Municipality (123)	313,225	298,592	5
Other Investments (124)	36,193	0	6
Special Funds (125)	505,349	447,852	7
Total Other Property and Investments	2,978,016	2,887,404	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	255	342	8
Temporary Cash Investments (132)	522,073	813,695	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,649	27,912	11
Other Accounts Receivable (143)	78,644	75,855	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	46,726	19,772	14
Materials and Supplies (150)	2,602	2,901	15
Prepayments (165)	4,051	3,111	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	691,000	943,588	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,891	79,872	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	662	5,644	20
Total Deferred Debits	68,553	85,516	
Total Assets and Other Debits	5,129,947	5,256,248	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	115,987	115,987	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,362,644	2,122,982	23
Total Proprietary Capital	2,478,631	2,238,969	
LONG-TERM DEBT			
Bonds (221)	960,000	1,100,000	24
Advances from Municipality (223)	76,275	111,589	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,036,275	1,211,589	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,086	21,488	28
Payables to Municipality (233)	5,082	198,893	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,847	25,847	31
Interest Accrued (237)	14,345	18,008	32
Other Current and Accrued Liabilities (238)	15,252	15,533	33
Total Current and Accrued Liabilities	76,612	279,769	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,538,429	1,525,921	38
Total Liabilities and Other Credits	5,129,947	5,256,248	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,747,599	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,747,599	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	355,221	0	0	0	9
Total Accumulated Provision	355,221	0	0	0	
Net Utility Plant	1,392,378	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	341,031				341,031	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,947				32,947	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	713				713	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	33,660	0	0	0	33,660	13
Debits during year						14
Book cost of plant retired	19,470				19,470	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	19,470	0	0	0	19,470	19
Balance End of Year	355,221	0	0	0	355,221	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.97%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,967,044	49,512	10,365	3,006,191	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,967,044	49,512	10,365	3,006,191	
Less accum. prov. depr. & amort. (122)	826,084	67,223	10,365	882,942	3
Net Nonutility Property	2,140,960	(17,711)	0	2,123,249	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,466	2,757	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies	136	144	6
Total Materials and Supplies	2,602	2,901	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Mortgage Revenue Refunding Bonds	79,872	11,981	67,891	1
Total			67,891	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	115,987	1
Changes during year (explain):		
NONE		2
Balance end of year	115,987	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Mortgage Revenue Refunding Bonds	04/01/1996	09/01/2005	5.30%	960,000	1
Total Bonds (Account 221):				960,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan	09/01/1996	03/15/2001	5.25%	76,275	1
Total for Account 223				76,275	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,847	1
Accruals:		
Charged water department expense	27,943	2
Charged electric department expense		3
Charged sewer department expense	2,941	4
Other (explain):		
NONE		5
Total Accruals and other credits	30,884	
Taxes paid during year:		
County, state and local taxes	25,847	6
Social Security taxes	4,867	7
PSC Remainder Assessment	170	8
Other (explain):		
NONE		9
Total payments and other debits	30,884	
Balance end of year	25,847	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Mortgage Revenue Refunding Bonds	18,372	52,921	55,115	16,178	1
Subtotal	18,372	52,921	55,115	16,178	
Advances from Municipality (223)					
State Trust Fund Loan	(364)	4,389	5,858	(1,833)	2
Subtotal	(364)	4,389	5,858	(1,833)	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	18,008	57,310	60,973	14,345	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	628,651	0	0	897,270	0	1,525,921	1
Add credits during year:							
For Services						0	2
For Mains	29,393			29,393		58,786	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				46,278		46,278	5
Balance End of Year	658,044	0	0	880,385	0	1,538,429	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				185,105		185,105	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
DUE FROM TIF DISTRICT	313,225	1
Total (Acct. 123):	313,225	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	36,193	2
Total (Acct. 124):	36,193	
Special Funds (125):		
1996 DEBT SERVICE FUND	155,012	3
WATER DEPT. DEPRECIATION FUND	90,352	4
SEWER DEPT. DEPRECIATION FUND	259,985	5
Total (Acct. 125):	505,349	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,649	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	36,649	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	74,240	11
Merchandising, jobbing and contract work		12
Other (specify):		
DUE FROM INSURANCE SETTLEMENT	4,404	13
Total (Acct. 143):	78,644	
Receivables from Municipality (145):		
WATER AND SEWER ACCOUNTS ON 1999 TAX ROLL	31,062	14
1999 CONSTRUCTION COSTS DUE FROM MUNICIPALITY	15,664	15
Total (Acct. 145):	46,726	
Prepayments (165):		
PREPAID INSURANCE	2,025	16
PREPAID INSURANCE SEWER DEPT.	2,026	17
Total (Acct. 165):	4,051	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
CASH ON HAND	150	19
SEWER DEPT. FACILITY PLAN ENGINEERING FEES	512	20
Total (Acct. 183):	662	
Payables to Municipality (233):		
1998 SEWER DEPT. EXPENSE DUE MUNICIPALITY	5,082	21
Total (Acct. 233):	5,082	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,714,185	0	0	0	1,714,185	1
Materials and Supplies	2,611	0	0	0	2,611	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	348,126	0	0	0	348,126	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	643,347	0	0	0	643,347	6
Other (specify):						
NONE					0	7
Average Net Rate Base	725,323	0	0	0	725,323	
Net Operating Income	40,784	0	0	0	40,784	8
Net Operating Income as a percent of						
Average Net Rate Base	5.62%	N/A	N/A	N/A	5.62%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	115,987	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,242,813	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,358,800	
Net Income		
Net Income	239,662	5
Percent Return on Proprietary Capital	10.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Water rate increase granted effective March 18, 1999.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

-----Original Message-----

From: Village of Mishicot [mailto:vmishicot@lakefield.net]

Sent: Tuesday, March 21, 2000 10:03 AM

To: pscrcs@psc.state.wi.us

Subject: 1999 Annual Report - 3770

There were 2 edit checks for account 183. I have had similar entries in account 183 in past years and have never had this problem before. Should there be questions on this you can reach me at 920-755-2525. Sincerely,
Jim Bydalek, Village Clerk

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 1, 2000

Mr. James Bydalek, Clerk Treasurer
Mishicot Water Utility & Sewer Department
511 East Main Street
P.O. Box 385
Mishicot, WI 54228-0385

1999 Analytical Review DWCCA-3770-PJL

Dear Mr. Bydalek:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In the footnotes for the Balance Sheet End-of-Year Account Balances schedule on page F-18, you noted that there were edit check warnings for the two items in Account 183, Other Deferred Debit which was a first even though you had reported those items in previous years. Part of our review process is that every year the auditors decide what new issues should be looked at which have not been reviewed in the past, so while a utility may have been reporting something improperly for years, it may have been overlooked by the Commission as we do not have enough staff to review every item in every report. Our new electronic report has improved the quality of the report and our review process significantly, but you can still expect additions or revisions to the report or our review process occasionally in years to come.

To help clear up the confusion regarding the edit for Account 183, the edit is more of a reminder than an error message that if amortization is reported in Account 183, it needs Commission authorization, and a date should be provided in the account description. Since items other than amortization are properly recorded in Account 183, the edit has no way of distinguishing and thus appears every time there is a nonzero value in Account 183. If the account detail clearly describes the Account 183 entry as preliminary charges, or other amounts properly recorded in Account 183, or you are authorized to amortize amounts in Account 183, you can ignore the edit, as the Edit Note indicates. We would only write regarding the edit if the detail is unclear as to what the amount in Account 183 represents, or if the amount appears to be amortization and it was not authorized by the Commission.

Regarding the sewer department facility plan engineering fees, Account 183 is the proper account in which to report this item and you can ignore the edit. Also, please provide an explanation of the purpose of the cash on hand reported in Account 183.

FINANCIAL SECTION FOOTNOTES

2. During our review, we noted that in the footnotes for the Water Mains schedule on page W-15 it is explained that the cost of the new water mains was paid by the utility. However, there is \$29,393 reported as contributions in aid of construction for water mains in column (b) of Account 271 on page F-17. Please explain and provide any related adjustments that will be made to your 2000 annual report.

3. As directed in the head notes of the Water Services schedule on page W-16, please explain how the services reported as added during the year were financed.

4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 650, Repairs of Water Plant and follow this procedure in the future.

5. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$5,082 described as a prior year cost. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3770.doc

cc: Mr. Clarence Meyer, Chairman

RESPONSE LETTER RECEIVED 10/9/00.

#1, cash on hand reported in Account 183 is that used for making change for customers who pay utility bills in cash.

#2, The \$29,393 contribution to account 271 was an audit entry to record 1997 and 1998 special assessments for water installation and changed due from the municipality incurred during these projects. There should be no adjustment required for the 2000 annual report.

#3, Additions were financed by the utility.

#4, See page w-5 footnotes.

#5, will comply in future.

Review closed

FINANCIAL SECTION FOOTNOTES

Review Closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		159,687	1
Total Sales of Water		159,687	
Other Operating Revenues			
Forfeited Discounts (470)		1,605	2
Other Water Revenues (474)		4,534	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		6,139	
Total Operating Revenues		165,826	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		33,589	5
General Operating Expenses (680-690)		30,563	6
Total Operation and Maintenance Expenses		64,152	
Other Operating Expenses			
Depreciation Expense (403)		32,947	7
Amortization Expense (404)			8
Taxes (408)		27,943	9
Total Other Operating Expenses		60,890	
Total Operating Expenses		125,042	
NET OPERATING INCOME		40,784	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	499	25,419	59,408	4
Commercial	90	19,861	35,214	5
Industrial				6
Total Metered Sales to General Customers (461)	589	45,280	94,622	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		54,003	8
Other Sales to Public Authorities (464)	15	1,881	5,754	9
Sales to Irrigation Customers (465)	6	784	5,308	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	611	47,945	159,687	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	54,003	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	54,003	
Forfeited Discounts (470):		
Customer late payment charges	1,605	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,605	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,729	7
Other (specify):		
WATER TOWER ANTENNA RENTAL	2,800	8
WELL OPERATION PERMIT	5	9
Total Other Water Revenues (474)	4,534	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	15,527	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,571	3
Chemicals (630)	2,644	4
Supplies and Expenses (640)	6,458	5
Repairs of Water Plant (650)	4,389	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	33,589	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	10,302	8
Office Supplies and Expenses (681)	1,080	9
Outside Services Employed (682)	1,338	10
Insurance Expense (684)	5,677	11
Employees Pensions and Benefits (686)	11,151	12
Regulatory Commission Expenses (688)	428	13
Miscellaneous General Expenses (689)	587	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,563	
Total Operation and Maintenance Expenses	64,152	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		25,847	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		508	2
Net property tax equivalent		25,339	
Social Security		2,434	3
PSC Remainder Assessment		170	4
Other (specify): NONE			5
Total tax expense		27,943	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237720				3
County tax rate	mills		7.219530				4
Local tax rate	mills		5.076060				5
School tax rate	mills		11.375040				6
Voc. school tax rate	mills		1.937810				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.846160				10
Less: state credit	mills		1.862050				11
Net tax rate	mills		23.984110				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.076060				14
Combined School Tax Rate	mills		13.312850				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.388910				17
Total Tax Rate	mills		25.846160				18
Ratio of Local and School Tax to Total	dec.		0.711476				19
Total tax net of state credit	mills		23.984110				20
Net Local and School Tax Rate	mills		17.064107				21
Utility Plant, Jan. 1	\$	1,680,771	1,680,771				22
Materials & Supplies	\$	2,757	2,757				23
Subtotal	\$	1,683,528	1,683,528				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,683,528	1,683,528				26
Assessment Ratio	dec.		0.841339				27
Assessed Value	\$	1,416,418	1,416,418				28
Net Local & School Rate	mills		17.064107				29
Tax Equiv. Computed for Current Year	\$	24,170	24,170				30
Tax Equivalent per 1994 PSC Report	\$	25,847					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	25,847					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	230		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	230	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,853		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	72,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	76,213	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	75,290	2,737	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	118,249	7,928	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	193,539	10,665	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	7,406		22
Water Treatment Equipment (332)	33,746	1,375	23
Total Water Treatment Plant	41,152	1,375	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,684		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			230	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	230	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,853	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			72,360	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	76,213	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	850		77,177	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	300		125,877	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	1,150	0	203,054	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			7,406	22
Water Treatment Equipment (332)			35,121	23
Total Water Treatment Plant	0	0	42,527	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,684	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,212		26
Transmission and Distribution Mains (343)	906,245	56,017	27
Fire Mains (344)	0		28
Services (345)	145,526	11,515	29
Meters (346)	70,727	4,389	30
Hydrants (348)	86,661	3,647	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,365,055	75,568	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,582		38
Other Tangible Property (390)	0		39
Total General Plant	4,582	0	
Total utility plant in service directly assignable	1,680,771	87,608	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,680,771	87,608	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			154,212	26
Transmission and Distribution Mains (343)	14,880		947,382	27
Fire Mains (344)			0	28
Services (345)	1,820		155,221	29
Meters (346)	745		74,371	30
Hydrants (348)	875		89,433	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	18,320	0	1,422,303	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)		(1,310)	3,272	38
Other Tangible Property (390)			0	39
Total General Plant	0	(1,310)	3,272	
Total utility plant in service directly assignable	19,470	(1,310)	1,747,599	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	19,470	(1,310)	1,747,599	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,742	3,742	1
February			3,323	3,323	2
March			3,916	3,916	3
April			3,728	3,728	4
May			4,779	4,779	5
June			4,496	4,496	6
July			5,238	5,238	7
August			5,027	5,027	8
September			5,707	5,707	9
October			5,023	5,023	10
November			3,980	3,980	11
December			3,833	3,833	12
Total for year	0	0	52,792	52,792	
Less: Measured or estimated water used in main flushing and water treatment during year				701	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				52,091	16
Less: Water sold				47,945	17
Losses and unaccounted for				4,146	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				401	21
Date of maximum: 5/4/1999					22
Cause of maximum:					23
Watermain Break					
Minimum gallons pumped by all methods in any one day during reporting year				86	24
Date of minimum: 3/10/1999					25
Total KWH used for pumping for the year				83,369	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
309 WASHINGTON STREET	1	202	12	432,000	Yes	1
904 STEINER DRIVE	2	130	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	001	002	003	1
Location	WELL 1	WELL 1	WELL 2	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE	AURORA	JACUZZI	5
Year Installed	1957	1957	1984	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	300	500	8
Pump Motor or Standby Engine Mfr	U.S.	LOUIS ALLIS	G.E.	10
Year Installed	1957	1957	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	25	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	004			14
Location	WELL 2			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	30			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1957	1984	1957	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	160	146	160	10
				11
Total capacity in gallons	50,000	75,000	20,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.4320	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1984		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	146		10
			11
Total capacity in gallons	20,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	1,054	0	0	0	1,054
M	D	6.000	23,351	0	1,240	0	22,111
P	D	6.000	6,117	0	0	0	6,117
M	D	8.000	7,309	0	0	0	7,309
P	D	8.000	16,423	0	0	0	16,423
M	D	10.000	89	0	0	0	89
P	D	10.000	7,247	1,240	0	0	8,487
Total Within Municipality			61,590	1,240	1,240	0	61,590
Total Utility			61,590	1,240	1,240	0	61,590

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	274	0	0	0	274		1
M	1.000	284	13	13	0	284		2
M	1.250	1	0	0	0	1		3
M	1.500	4	0	0	0	4		4
M	2.000	7	0	0	0	7		5
M	3.000	3	0	0	0	3		6
M	4.000	3	0	0	0	3		7
P	6.000	1	0	0	0	1		8
Total Utility		577	13	13	0	577	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	839	78	58	0	859	73	1
1.000	9	0	0	0	9	0	2
1.500	36	1	0	0	37	1	3
2.000	5	0	0	0	5	2	4
3.000	5	0	0	0	5	0	5
6.000	3	0	0	0	3	1	6
Total:	897	79	58	0	918	77	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	499	58	0	9	0	293	859	1
1.000	0	7	0	2	0	0	9	2
1.500	0	35	0	1	0	1	37	3
2.000	0	2	0	2	0	1	5	4
3.000	0	2	0	3	0	0	5	5
6.000	0	0	0	0	2	1	3	6
Total:	499	104	0	17	2	296	918	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	100	2	2		100	2
Total Fire Hydrants	100	2	2	0	100	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	144
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Water revenues changed from \$56,984 to \$59,408 and from \$8,178 to \$5,754 or W-2. N-2 revenues changed from \$108,408 to \$112,977 and from \$12,768 to \$8,199 per 3/27/00 letter from James Bydalek, Village Clerk. (ele)

Water Operation & Maintenance Expenses (Page W-05)

Per response to review letter, a/c 650 had less expense charged to it because there were fewer main breaks in '99 than in '98. PJI

Water Utility Plant in Service (Page W-08)

321 - New chlorine room door, w.p.h # 1.	2,737
325 - Booster pump circuit protector.	1,081
Emergency power tractor pto hookup, w.p.h. # 2.	6,847
332 - Spare chlorinator.	1,375
343 - Hydrant backflow preventor.	3,565
345 - Relay 13 1 inch water services.	
346 - New meters.	
347 - Remove and Replace 2 hydrants.	
379 - Adjustment, error in 1998, transferred to 379S.	-1,310

Water Mains (Page W-15)

1,240 feet of new watermain was a relay project and the entire cost was paid for by the water utility.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	216,058	1
Total Sewage Operating Revenues	216,058	
Other Operating Revenues		
Forfeited Discounts (631)	4,448	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,247	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	46,278	7
Total Other Operating Revenues	51,973	
Total Operating Revenues	268,031	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	37,891	8
Maintenance Expenses (831-834)	27,500	9
Customer Accounting & Collection Expenses (840-843)	6,705	10
Administrative and General Expenses (850-857)	27,676	11
Total Operation and Maintenance Expenses	99,772	
Other Operating Expenses		
Depreciation Expense (403)	67,936	12
Amortization Expense (404)		13
Taxes (408)	2,941	14
Total Other Operating Expenses	70,877	
Total Operating Expenses	170,649	
NET OPERATING INCOME	97,382	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	2	52	293	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	2	52	293	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues	498	23,226	112,977	6
Industrial Revenues	89	19,542	94,589	7
Revenues from Public Authorities	12	1,733	8,199	8
Total Measured Service to General Customers (622)	599	44,501	215,765	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	601	44,553	216,058	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	4,448	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	4,448	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM SEWERAGE PROPERTY	1,247	5
Total Rent from Sewerage Property (634)	1,247	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANTS	46,278	7
Total Amortization of Construction Grants (636)	46,278	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	11,945	1
Power and Fuel for Pumping (821)	6,677	2
Power and Fuel for Aeration Equipment (822)	8,707	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	10,562	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	37,891	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	5,642	11
Maintenance of Collection System Pumping Equipment (832)	10,838	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,794	13
Maintenance of General Plant Structures and Equipment (834)	8,226	14
Total Maintenance Expenses	27,500	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	6,135	15
Flat Rate Inspections (841)		16
Meter Reading (842)	570	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	6,705	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	2,964	19
Office Supplies and Expenses (851)	995	20
Outside Services Employed (852)	1,338	21
Insurance Expense (853)	5,677	22
Employees Pensions and Benefits (854)	11,150	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	5,552	25
Rents (857)		26
Total Administrative and General Expenses	27,676	
Total Operation and Maintenance Expenses	99,772	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,433	1
Local and School Tax Equivalent on Meters Charged by Water Department		508	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		2,941	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	230		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	230	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	21,555		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	143,102	1,800	6
Collecting Mains and Accessories (313)	1,030,547	27,623	7
Interceptor Mains and Accessories (314)	249,316		8
Force Mains (315)	84,862		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,529,382	29,423	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	2,776		11
Structures and Improvements (321)	202,577		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	184,698	16,242	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	390,051	16,242	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	27,059		17
Structures and Improvements (331)	13,732		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	483,723		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	18,058	1,509	26
Outfall Sewer Pipes (340)	61,710		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			230	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	230	
COLLECTION SYSTEM				
Land and Land Rights (310)			21,555	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			144,902	6
Collecting Mains and Accessories (313)	4,410		1,053,760	7
Interceptor Mains and Accessories (314)			249,316	8
Force Mains (315)			84,862	9
Other Collecting System Equipment (316)			0	10
Total Collection System	4,410	0	1,554,395	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			2,776	11
Structures and Improvements (321)			202,577	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	4,180		196,760	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	4,180	0	402,113	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			27,059	17
Structures and Improvements (331)			13,732	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			483,723	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)	1,225		18,342	26
Outfall Sewer Pipes (340)			61,710	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	244,211		28
Total Treatment and Disposal Plant	848,493	1,509	
GENERAL PLANT			
Land and Land Rights (370)	2,435		29
Structures and Improvements (371)	73,434		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	63,019	1,028	34
Other Tangible Property (390)	0		35
Total General Plant	138,888	1,028	
Total utility plant in service directly assignable	2,907,044	48,202	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,907,044	48,202	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			244,211	28
Total Treatment and Disposal Plant	1,225	0	848,777	
GENERAL PLANT				
Land and Land Rights (370)			2,435	29
Structures and Improvements (371)			73,434	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			0	33
Other General Equipment (379)	550	1,310	64,807	34
Other Tangible Property (390)			0	35
Total General Plant	550	1,310	140,676	
Total utility plant in service directly assignable	10,365	1,310	2,946,191	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	10,365	1,310	2,946,191	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	567	1	0	0	568		1
Sewer	6.000	5	0	0	0	5		2
Total Utility		572	1	0	0	573	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	3,050	0	0	0	3,050	1
8.000	59,097	551	420	0	59,228	2
10.000	3,576	0	0	0	3,576	3
12.000	10,328	0	0	0	10,328	4
Total Utility	76,051	551	420	0	76,182	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page N-07)

312 - New 4 inch lateral.	1,800
313 - 420 feet of 8 inch sanitary sewer relay.	27,622
323 - Lift station 1 and 2 transfer switches.	8,356
- Lift station 5 new generator pad.	2,800
- Lift station 2 new pump starter.	1,562
- Lift station 1 pump guide rail replacement.	3,525
339 - New flow meter display board.	1,509
379 - New lab oven.	1,028
- Adjustment, charged in error to 379W in 1998.	1,310
